IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 6 OF 1991.

The Commissioner of Incoe-tax,
Bombay City-IV, Bombay. ... Applicant.

V/s.

Hardcastle & Waud Mfg. Co. ... Respondent.

Shri A.N.Kotangale, Senior Counsel i/b K.C. Sidhwa
for the applicant.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 18.7.2005

P.C. :

. By this reference under section 256 of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court:

1. Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that the product manufactured by the assessee would not come within the ambit of the word "Plant" in the list of articles in Entry No.26 of Eleventh Schedule and consequently holding that the assessee company was entitled to investment allowance?"

. Learned counsel appearing for the Revenue fairly states that the issue involved in this case has already been covered by the judgment of this Court in the case of **Commissioner of Income-tax vs. Hardcastle and Waud Manufacturing Co.Ltd. (1998) 233 ITR 732** (in case of present assessee itself). In this view of the matter, the aforesaid question is answered in the affirmative i.e.in favour of the assessee ands against the Revenue.

. Reference accordingly stands disposed of with no order as to costs.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**